

UNITED STATES BANKRUPTCY COURT  
WESTERN DISTRICT OF TENNESSEE

IN RE

CASE NO. 13-21470-JDL

ARROW ALUMINUM INDUSTRIES INC.  
Debtor

CHAPTER 11

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**MOTION OF UNITED STATES SEEKING RELIEF FROM STAY AND  
PROHIBITION OF USE OF CASH COLLATERAL**

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The United States of America, a creditor acting through the Internal Revenue Service (IRS) moves for relief from the automatic stay and also seeks an order prohibiting the debtor's use of cash collateral. In support of its motion, the United States would show the court as follows:

The IRS has an allowed secured claim in the amount of \$276,823.34, with regard to which the IRS has duly filed notices of its federal tax liens with the registry of deed in Shelby County Tennessee.

The collateral securing the IRS claim includes all unencumbered assets, cash proceeds of the foregoing, and other cash collateral.

The debtor's day-to-day use of cash in the operation of the business is an unauthorized use of cash collateral prohibited by 11 U.S.C. § 363(C)(2).

In the operation of the debtor's business, the collateral securing the IRS is subject to consumption, depreciation, casualty

loss, or other diminution in value to the detriment of the interest of the United States.

The interest of the United States is not adequately protected.

WHEREFORE, the United States is entitled to relief from the stay as necessary to take recourse against its collateral. The United States is also entitled to an order prohibiting further use of cash collateral and requiring the debtor to segregate cash collateral and account therefor.

Respectfully submitted,  
EDWARD L. STANTON, III  
United States Attorney

By: /s/ Barbara M. Zoccola  
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CERTIFICATE OF SERVICE

The undersigned certifies that a true and accurate copy of the foregoing has been mailed or otherwise hand-delivered to the debtor, debtor's attorney, and the trustee.

/s/ Barbara M. Zoccola  
Barbara M. Zoccola  
Date: April 26, 2013